

## SUPPLEMENTARY INSTRUCTIONS FOR ALABAMA COUNTIES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

In reporting data for your government, please include the following fiscal activities:

Your county general government  
 Authorities for coliseums, parks, exhibits, fairgrounds  
 Boards of health (county)  
 Civic center corporations  
 Coliseum authorities  
 Communication districts (single county)  
 Drainage districts and sub-districts  
 Fire districts (Limestone and Madison Counties)  
 Governmental utility services corporations (county)  
 Improvement districts (county)  
 Industrial development authorities (single county)  
 Industrial development boards  
 Public building authorities (county)  
 Regional libraries (joint county)  
 Service districts (Shelby and Tuscaloosa Counties)  
 Solid waste disposal authorities  
 State products mart and coliseum authorities  
 Tax increment districts (county)  
 Tuberculosis hospital authorities

Public health facilities  
 Public library  
 County road  
 Road and bridge sinking fund  
 Mosquito or rodent control  
 Tax on franchises and intangibles-public utilities  
 Debt service  
 Ad valorem tax on motor vehicles  
 Amounts collected from other levies  
 Proceeds of tax sales up to the amount of taxes owed  
 Penalties and interest on delinquent taxes

Note: Do not include in code T01 any taxes collected by the county on school district levies, or the countywide levy for the Board of Education.

### EXCLUDE ALL OTHER FISCAL ACTIVITIES

### SPECIAL NOTES

Include - Transactions of debt issued in the name of the county (including school tax anticipation warrants) for school purposes at PART 4, question 12, item A. Interest paid on such debt at PART 3, question 9, item DD.5. County appropriations to school boards at PART 3, question 8, item Z (M12). Direct county expenditure for school construction at PART 3, question 9, item CC. Amounts of county general sales, gasoline, cigarettes, beer, or liquor taxes paid to municipalities and school boards at PART 3, question 8.

Exclude - Transactions of the county board of Education

Exclude - Proceeds of motor vehicle license and registration fees collected for and paid to municipalities.

### PART 2 - REVENUES

#### 3. A. Property taxes (code T01)

Include all real and personal property taxes collected for all county funds; report both current and delinquent taxes for all county purposes, including;

General fund  
 County jail  
 County hospital  
 County building fund  
 Courthouse

#### 3. B. Local sales taxes

##### 1. General sales tax (code T09)

Report revenue from a county general sales tax, including any amounts distributed to other local governments.

##### 2. Alcoholic beverages tax (code T10)

Report proceeds of a county beer or liquor tax, including amounts distributed to other local governments.

##### 3. Amusements tax (code T11)

Report local admission tax on amusements.

##### 4. Motor Fuels tax (code T13)

Report all proceeds of a county gas tax, including amounts distributed to other local governments.

##### 5. Parimutuels tax (code T14)

If your county has a dog racing commission, report your county's share of parimutuel pools, plus the breakage.

##### 6. Public utilities tax (code T15)

Not applicable to your government.

##### 7. Tobacco products tax (code T16)

Report proceeds of a county stamp or sales tax on cigarettes, including amounts distributed to other local governments.

##### 8. Other sales taxes (code T19)

Include county hotel and motel tax.

## PART 2 – REVENUES (Continued)

### 3. C. Licensing and permit taxes

2. Amusements Licensing and Permit Taxes (code T21)

Include - Proceeds from taxes on licenses issued to skating rinks.

3. Motor vehicle licenses (local) (code T24)

Include- Judge's commission retained from sale of motor vehicle licenses and registrations.  
County judge's share of proceeds of motor vehicle licenses and registrations  
Probate judge's fees from sale of drivers' licenses  
Temporary instructors' and learners' fees  
Commissions retained from issuances of nonresident motor vehicle permits for commercial trips.  
Auto tag transfer fees  
Fees for recording change of ownership of motor vehicle.

5. Occupation and business licenses (code T28)

Include - County business or professional licenses.

6. Other licenses, permits and taxes (code T29)

Include - Marriage licenses  
Pistol permits  
Building permits  
County hunting and fishing licenses  
Fees or commissions deducted by probate judge for issuing licenses,  
County share of house trailer registration fees  
Other county licenses and permits

### 3. D. Local income taxes

1. Local personal income, payroll, or earnings tax (code T40)

Include - "Local license fee", tax on the gross wages of employees working within your county.

### 3. E. Other taxes

2. Documentary and stock transfer tax (code T51)

Include - County share of mortgage  
Deed recordation tax  
County mineral documentary tax.

4. Other taxes (code T99)

Include - County share of trial tax

### 4. Intergovernmental revenue

**A. Streets and highways** - from the State (Code C46)

Include- County share of state gas tax  
U.S. forest reserve  
Auto licenses from state  
Work authority - counties  
Other highway grants

**C. Public welfare** - from the State - (code C79)

Include - Indigent care

**D. Health and/or hospitals** - from the State - (code C42)

Include - State health department grants  
Mental health - community services grants  
Hospital construction  
TB sanitarium subsidies

**M. General support** – from the State – (code C30)

Include- Franchise tax  
Sales of tax lands – assessment certificate  
Financial institutions excise tax  
Oil and gas production privilege tax  
County share of state tobacco tax  
County share of state beer tax  
ABC board payments

**N. All other** -

Code C89 - report intergovernmental revenue from state governments.

Include - JHA grants  
Library grants  
Soil conservation  
State sales tax  
Care and feeding of prisoners  
Law enforcement grants  
Library aid  
Alabama Development Office grants  
Commission on aging  
Other state aid and reimbursements

## PART 3 – EXPENDITURES

### 8. Intergovernmental expenditures

Report proceeds of county taxes distributed to other local governments.

### 11. Personnel expenditures – (Code Z00)

Report salaries and wages for all employees, full- and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income taxes, social security, or retirement coverage.